

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 2197 - HB 2336**

January 18, 2012

**SUMMARY OF BILL:** Replaces the terms “County Audit Division” with “Comptroller of the Treasury” and “Department of Audit” where appropriate in provisions regarding Judicial Information System Advisory Committee members, the County Financial Management System, and audits of the Solid Waste Authority.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- The Division of County Audit is being combined with Municipal Audit to make one comprehensive division, the Division of Local Government Audit. These changes will not reduce or increase the services being provided by the Comptroller’s Office.
- No fiscal impact to state or local government.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/jdb

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